

**CITY OF LINCOLN, NEBRASKA**  
**ATHLETIC FIELD & FACILITIES IMPROVEMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2003**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Recreation Receipts	\$ 90,000	90,000	73,661	(16,339)
Investment Earnings	-	-	7,896	7,896
Miscellaneous	-	-	34	34
Total Revenues	<u>90,000</u>	<u>90,000</u>	<u>81,591</u>	<u>(8,409)</u>
Other Financing Uses:				
Transfers Out	<u>(481,826)</u>	<u>(481,826)</u>	<u>(230,696)</u>	<u>251,130</u>
Net Change in Fund Balances	(391,826)	(391,826)	(149,105)	242,721
Fund Balances - Beginning	<u>532,202</u>	<u>532,202</u>	<u>532,202</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 140,376</u>	<u>140,376</u>	<u>383,097</u>	<u>242,721</u>

**CITY OF LINCOLN, NEBRASKA**  
**CABLE ACCESS TELEVISION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2003**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Investment Earnings	\$ 59,752	59,752	399	(59,353)
Expenditures -- General Government:				
Materials and Supplies	1,820	1,820	871	949
Other Services and Charges	22,932	22,932	24,905	(1,973)
Capital Outlay	-	-	925	(925)
Total Expenditures	<u>24,752</u>	<u>24,752</u>	<u>26,701</u>	<u>(1,949)</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	35,000	35,000	(26,302)	(61,302)
Other Financing Uses:				
Transfers Out	<u>(35,000)</u>	<u>(35,000)</u>	<u>(7,645)</u>	<u>27,355</u>
Net Change in Fund Balances	-	-	(33,947)	(33,947)
Fund Balances - Beginning	<u>33,947</u>	<u>33,947</u>	<u>33,947</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 33,947</u>	<u>33,947</u>	<u>-</u>	<u>(33,947)</u>

**CITY OF LINCOLN, NEBRASKA**  
**LINCOLN CITY LIBRARIES FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2003**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Real Property and Personal Property Tax	\$ 5,359,569	5,359,569	5,759,700	400,131
Intergovernmental	586,372	586,372	586,372	-
Permits and Fees	299,000	299,000	344,360	45,360
Reimbursement for Services	2,200	2,200	-	(2,200)
Investment Earnings	24,249	24,249	17,159	(7,090)
Miscellaneous	13,120	13,120	9,260	(3,860)
Total Revenues	<u>6,284,510</u>	<u>6,284,510</u>	<u>6,716,851</u>	<u>432,341</u>
Expenditures -- Culture and Recreation:				
Personal Services	4,820,362	4,820,362	4,771,862	48,500
Materials and Supplies	212,634	212,634	210,227	2,407
Other Services and Charges	1,086,206	1,063,206	871,689	191,517
Capital Outlay	866,683	866,683	853,099	13,584
Total Expenditures	<u>6,985,885</u>	<u>6,962,885</u>	<u>6,706,877</u>	<u>256,008</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(701,375)</u>	<u>(678,375)</u>	<u>9,974</u>	<u>688,349</u>
Other Financing Sources (Uses):				
Transfers Out	-	(23,000)	(13,330)	9,670
Sale of Capital Assets	500	500	213	(287)
Total Other Financing Sources (Uses)	<u>500</u>	<u>(22,500)</u>	<u>(13,117)</u>	<u>9,383</u>
Net Change in Fund Balances	(700,875)	(700,875)	(3,143)	697,732
Fund Balances - Beginning	<u>2,643,515</u>	<u>2,643,515</u>	<u>2,643,515</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 1,942,640</u>	<u>1,942,640</u>	<u>2,640,372</u>	<u>697,732</u>

**CITY OF LINCOLN, NEBRASKA**  
**LINCOLN AREA AGENCY ON AGING FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2003**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Intergovernmental	\$ 1,117,855	1,117,855	1,159,658	41,803
Permits and Fees	135,402	135,402	115,308	(20,094)
Reimbursement for Services	12,912	12,912	16,100	3,188
Client Contributions	154,330	154,330	149,593	(4,737)
Investment Earnings	-	-	8,999	8,999
Donations	2,577	2,577	45	(2,532)
Miscellaneous	24,762	24,762	3,988	(20,774)
Total Revenues	<u>1,447,838</u>	<u>1,447,838</u>	<u>1,453,691</u>	<u>5,853</u>
Expenditures -- Economic Opportunity:				
Personal Services	2,686,211	2,686,211	2,654,423	31,788
Materials and Supplies	299,533	300,278	312,634	(12,356)
Other Services and Charges	1,356,393	1,358,148	1,102,610	255,538
Capital Outlay	6,800	16,800	122,199	(105,399)
Total Expenditures	<u>4,348,937</u>	<u>4,361,437</u>	<u>4,191,866</u>	<u>169,571</u>
Deficiency of Revenues Under Expenditures	<u>(2,901,099)</u>	<u>(2,913,599)</u>	<u>(2,738,175)</u>	<u>175,424</u>
Other Financing Sources:				
Transfers In	2,842,490	2,842,490	2,857,490	15,000
Sale of Capital Assets	-	-	696	696
Total Other Financing Sources	<u>2,842,490</u>	<u>2,842,490</u>	<u>2,858,186</u>	<u>15,696</u>
Net Change in Fund Balances	(58,609)	(71,109)	120,011	191,120
Fund Balances - Beginning	<u>247,678</u>	<u>247,678</u>	<u>247,678</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 189,069</u>	<u>176,569</u>	<u>367,689</u>	<u>191,120</u>

**CITY OF LINCOLN, NEBRASKA**  
**LINCOLN/LANCASTER COUNTY HEALTH FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2003**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Special Assessment	\$ -	-	164	164
Intergovernmental	2,222,154	2,222,154	2,125,074	(97,080)
Permits and Fees	2,141,491	2,141,491	2,099,147	(42,344)
Reimbursement for Services	-	-	79,396	79,396
Investment Earnings	-	-	1,992	1,992
Donations	-	-	2,000	2,000
Miscellaneous	-	-	56,717	56,717
Total Revenues	<u>4,363,645</u>	<u>4,363,645</u>	<u>4,364,490</u>	<u>845</u>
Expenditures -- Health and Welfare:				
Personal Services	6,479,039	6,482,618	6,443,577	39,041
Materials and Supplies	312,227	306,131	287,126	19,005
Other Services and Charges	2,054,030	2,048,126	1,822,142	225,984
Capital Outlay	<u>100,590</u>	<u>112,590</u>	<u>132,077</u>	<u>(19,487)</u>
Total Expenditures	<u>8,945,886</u>	<u>8,949,465</u>	<u>8,684,922</u>	<u>264,543</u>
Deficiency of Revenues Under Expenditure:	<u>(4,582,241)</u>	<u>(4,585,820)</u>	<u>(4,320,432)</u>	<u>265,388</u>
Other Financing Sources (Uses):				
Transfers In	4,451,339	4,451,339	4,431,181	(20,158)
Transfers Out	(40,620)	(40,620)	(40,620)	-
Sale of Capital Assets	-	-	187	187
Total Other Financing Sources (Uses)	<u>4,410,719</u>	<u>4,410,719</u>	<u>4,390,748</u>	<u>(19,971)</u>
Net Change in Fund Balances	(171,522)	(175,101)	70,316	245,417
Fund Balances - Beginning	<u>430,469</u>	<u>430,469</u>	<u>430,469</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 258,947</u>	<u>255,368</u>	<u>500,785</u>	<u>245,417</u>

**CITY OF LINCOLN, NEBRASKA**  
**SNOW REMOVAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2003**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Wheel Tax	\$ 1,049,011	1,049,011	994,259	(54,752)
Investment Earnings	-	-	16,035	16,035
Total Revenues	<u>1,049,011</u>	<u>1,049,011</u>	<u>1,010,294</u>	<u>(38,717)</u>
Expenditures -- Streets and Highways:				
Personal Services	972,216	972,216	749,894	222,322
Materials and Supplies	150,968	150,968	160,858	(9,890)
Other Services and Charges	946,789	946,789	780,724	166,065
Capital Outlay	<u>44,054</u>	<u>44,054</u>	<u>16,924</u>	<u>27,130</u>
Total Expenditures	<u>2,114,027</u>	<u>2,114,027</u>	<u>1,708,400</u>	<u>405,627</u>
Deficiency of Revenues Under Expenditure	<u>(1,065,016)</u>	<u>(1,065,016)</u>	<u>(698,106)</u>	<u>366,910</u>
Other Financing Sources (Uses):				
Transfers In	1,045,962	1,045,962	1,071,830	25,868
Transfers Out	-	-	(362,000)	(362,000)
Total Other Financing Sources (Uses)	<u>1,045,962</u>	<u>1,045,962</u>	<u>709,830</u>	<u>(336,132)</u>
Net Change in Fund Balances	(19,054)	(19,054)	11,724	30,778
Fund Balances - Beginning	<u>1,430,218</u>	<u>1,430,218</u>	<u>1,430,218</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 1,411,164</u>	<u>1,411,164</u>	<u>1,441,942</u>	<u>30,778</u>

**CITY OF LINCOLN, NEBRASKA**  
**911 COMMUNICATION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2003**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Intergovernmental	\$ 93,226	93,226	93,226	-
Permits and Fees	947,214	947,214	456,790	(490,424)
Investment Earnings	-	-	701	701
Total Revenues	<u>1,040,440</u>	<u>1,040,440</u>	<u>550,717</u>	<u>(489,723)</u>
Expenditures -- Public Safety:				
Personal Services	1,911,060	1,911,060	1,891,295	19,765
Materials and Supplies	13,150	13,150	15,813	(2,663)
Other Services and Charges	357,704	357,704	379,071	(21,367)
Capital Outlay	18,858	18,858	8,920	9,938
Total Expenditures	<u>2,300,772</u>	<u>2,300,772</u>	<u>2,295,099</u>	<u>5,673</u>
Deficiency of Revenues Under Expenditures	<u>(1,260,332)</u>	<u>(1,260,332)</u>	<u>(1,744,382)</u>	<u>(484,050)</u>
Other Financing Sources (Uses):				
Transfers In	1,290,200	1,290,200	1,290,200	-
Transfers Out	(29,868)	(29,868)	(29,868)	-
Total Other Financing Sources (Uses)	<u>1,260,332</u>	<u>1,260,332</u>	<u>1,260,332</u>	<u>-</u>
Net Change in Fund Balances	-	-	(484,050)	(484,050)
Fund Balances - Beginning	<u>382,621</u>	<u>382,621</u>	<u>382,621</u>	<u>-</u>
Fund Balances (Deficits) - Ending	<u>\$ 382,621</u>	<u>382,621</u>	<u>(101,429)</u>	<u>(484,050)</u>

**CITY OF LINCOLN, NEBRASKA**  
**SOCIAL SECURITY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2003**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Real Property and Personal Property Tax	\$ 1,620,607	1,620,607	1,735,811	115,204
Investment Earnings	17,600	17,600	14,893	(2,707)
Total Revenues	<u>1,638,207</u>	<u>1,638,207</u>	<u>1,750,704</u>	<u>112,497</u>
Expenditures -- General Government:				
Personal Services	1,695,577	1,695,577	1,581,800	113,777
Other Services and Charges	28,615	28,615	30,586	(1,971)
Total Expenditures	<u>1,724,192</u>	<u>1,724,192</u>	<u>1,612,386</u>	<u>111,806</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(85,985)	(85,985)	138,318	224,303
Fund Balances - Beginning	<u>1,426,359</u>	<u>1,426,359</u>	<u>1,426,359</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 1,340,374</u>	<u>1,340,374</u>	<u>1,564,677</u>	<u>224,303</u>



**CITY OF LINCOLN, NEBRASKA**  
**STARTRAN FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2003**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Intergovernmental	\$ 2,047,660	2,047,660	1,429,654	(618,006)
Permits and Fees	1,269,262	1,269,262	1,279,954	10,692
Reimbursement for Services	50,000	50,000	39,847	(10,153)
Investment Earnings	-	-	2,135	2,135
Miscellaneous	10,000	10,000	32,778	22,778
Total Revenues	<u>3,376,922</u>	<u>3,376,922</u>	<u>2,784,368</u>	<u>(592,554)</u>
Expenditures -- Mass Transit:				
Personal Services	5,541,611	5,541,611	5,563,218	(21,607)
Materials and Supplies	810,828	810,828	667,160	143,668
Other Services and Charges	923,697	878,697	911,585	(32,888)
Capital Outlay	696	45,696	687,507	(641,811)
Total Expenditures	<u>7,276,832</u>	<u>7,276,832</u>	<u>7,829,470</u>	<u>(552,638)</u>
Deficiency of Revenues				
Under Expenditures	<u>(3,899,910)</u>	<u>(3,899,910)</u>	<u>(5,045,102)</u>	<u>(1,145,192)</u>
Other Financing Sources:				
Transfers In	5,020,714	5,020,714	5,113,318	92,604
Sale of Capital Assets	500	500	26,170	25,670
Total Other Financing Sources	<u>5,021,214</u>	<u>5,021,214</u>	<u>5,139,488</u>	<u>118,274</u>
Net Change in Fund Balances	1,121,304	1,121,304	94,386	(1,026,918)
Fund Balances - Beginning, as Originally Reported	4,322,619	4,322,619	4,322,619	-
Removal of Accruals to Report on the Budget Basis	<u>-</u>	<u>-</u>	<u>(2,574,802)</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 5,443,923</u>	<u>5,443,923</u>	<u>1,842,203</u>	<u>(1,026,918)</u>

**CITY OF LINCOLN, NEBRASKA**  
**UNEMPLOYMENT COMPENSATION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2003**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Investment Earnings	\$ -	-	4,198	4,198
Expenditures -- General Government:				
Unemployment Insurance Payments	<u>95,000</u>	<u>95,000</u>	<u>18,036</u>	<u>76,964</u>
Deficiency of Revenues				
Under Expenditures	(95,000)	(95,000)	(13,838)	81,162
Fund Balances - Beginning	<u>299,961</u>	<u>299,961</u>	<u>299,961</u>	<u>-</u>
Fund Balances - Ending	\$ <u><u>204,961</u></u>	<u><u>204,961</u></u>	<u><u>286,123</u></u>	<u><u>81,162</u></u>

**CITY OF LINCOLN, NEBRASKA**  
**KENO FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2003**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues:				
Investment Earnings	\$ -	-	33,373	33,373
Keno Proceeds	2,887,425	2,887,425	3,181,864	294,439
Total Revenues	2,887,425	2,887,425	3,215,237	327,812
Expenditures:				
General Government:				
Other Services and Charges	1,086,500	1,086,500	1,160,214	(73,714)
Culture and Recreation:				
Capital Outlay	362,732	824,732	815,426	9,306
Total Expenditures	1,449,232	1,911,232	1,975,640	(64,408)
Excess of Revenues Over Expenditures	1,438,193	976,193	1,239,597	263,404
Other Financing Uses:				
Transfers Out	(2,600,380)	(1,137,256)	(735,993)	401,263
Net Change in Fund Balances	(1,162,187)	(161,063)	503,604	664,667
Fund Balances - Beginning	2,299,761	2,299,761	2,299,761	-
Fund Balances - Ending	\$ 1,137,574	2,138,698	2,803,365	664,667

**CITY OF LINCOLN, NEBRASKA**  
**BUILDING AND SAFETY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2003**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Permits and Fees	\$ 3,780,283	3,780,283	4,276,462	496,179
Reimbursement for Services	-	-	144,910	144,910
Investment Earnings	-	-	93,152	93,152
Miscellaneous	-	-	4,378	4,378
Total Revenues	<u>3,780,283</u>	<u>3,780,283</u>	<u>4,518,902</u>	<u>738,619</u>
Expenditures -- Public Safety:				
Personal Services	3,780,482	3,814,931	3,830,829	(15,898)
Materials and Supplies	61,242	61,742	52,365	9,377
Other Services and Charges	658,548	662,824	579,289	83,535
Capital Outlay	<u>33,897</u>	<u>54,997</u>	<u>38,435</u>	<u>16,562</u>
Total Expenditures	<u>4,534,169</u>	<u>4,594,494</u>	<u>4,500,918</u>	<u>93,576</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(753,886)	(814,211)	17,984	832,195
Other Financing Sources:				
Transfers In	<u>731,609</u>	<u>731,609</u>	<u>751,048</u>	<u>19,439</u>
Net Change in Fund Balances	(22,277)	(82,602)	769,032	851,634
Fund Balances - Beginning	<u>3,846,109</u>	<u>3,846,109</u>	<u>3,846,109</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 3,823,832</u>	<u>3,763,507</u>	<u>4,615,141</u>	<u>851,634</u>

**CITY OF LINCOLN, NEBRASKA**  
**LIBRARY SPECIAL TRUST FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2003**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Investment Earnings	\$ 9,399	9,399	5,495	(3,904)
Donations	<u>124,876</u>	<u>124,876</u>	<u>-</u>	<u>(124,876)</u>
Total Revenues	<u>134,275</u>	<u>134,275</u>	<u>5,495</u>	<u>(128,780)</u>
Expenditures -- Culture and Recreation:				
Personal Services	119,459	119,459	120,119	(660)
Materials and Supplies	1,101	1,101	551	550
Other Services and Charges	3,221	3,221	1,183	2,038
Capital Outlay	<u>11,230</u>	<u>11,230</u>	<u>10,363</u>	<u>867</u>
Total Expenditures	<u>135,011</u>	<u>135,011</u>	<u>132,216</u>	<u>2,795</u>
Deficiency of Revenues				
Under Expenditures	(736)	(736)	(126,721)	(125,985)
Other Financing Uses:				
Transfers Out	<u>(45,351)</u>	<u>(45,351)</u>	<u>(45,351)</u>	<u>-</u>
Net Change in Fund Balances	(46,087)	(46,087)	(172,072)	(125,985)
Amount Not Required to be Budgeted	-	-	1,581	-
Fund Balances - Beginning	<u>574,839</u>	<u>574,839</u>	<u>574,839</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 528,752</u>	<u>528,752</u>	<u>404,348</u>	<u>(124,404)</u>

**CITY OF LINCOLN, NEBRASKA**  
**TAX ALLOCATION PROJECTS DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2003**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Real Property and Personal Property Tax	\$ 672,300	672,300	1,224,253	551,953
Investment Earnings	-	-	46,555	46,555
Total Revenues	<u>672,300</u>	<u>672,300</u>	<u>1,270,808</u>	<u>598,508</u>
Expenditures -- Debt Service:				
Principal Retirement	592,700	592,700	592,605	95
Interest	79,600	79,600	79,195	405
Fiscal Charges	-	-	1,224	(1,224)
Total Expenditures	<u>672,300</u>	<u>672,300</u>	<u>673,024</u>	<u>(724)</u>
Excess of Revenues				
Over Expenditures	<u>-</u>	<u>-</u>	<u>597,784</u>	<u>597,784</u>
Other Financing Sources (Uses):				
Transfers In	119,394	119,394	119,394	-
Transfers Out	(365,000)	(365,000)	(365,000)	-
Total Other Financing Sources (Uses)	<u>(245,606)</u>	<u>(245,606)</u>	<u>(245,606)</u>	<u>-</u>
Net Change in Fund Balances	(245,606)	(245,606)	352,178	597,784
Fund Balances - Beginning	<u>3,280,930</u>	<u>3,280,930</u>	<u>3,280,930</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 3,035,324</u>	<u>3,035,324</u>	<u>3,633,108</u>	<u>597,784</u>

**CITY OF LINCOLN, NEBRASKA**  
**BOND INTEREST AND REDEMPTION DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2003**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues:				
Real Property and Personal Property Tax	\$ 5,438,516	5,438,516	5,883,592	445,076
Sundry and In Lieu Tax	7,183	7,183	5,833	(1,350)
Intergovernmental	168,950	168,950	168,950	-
Investment Earnings	37,693	37,693	57,298	19,605
Miscellaneous	1,000	1,000	50,000	49,000
Total Revenues	<u>5,653,342</u>	<u>5,653,342</u>	<u>6,165,673</u>	<u>512,331</u>
Expenditures -- Debt Service:				
Principal Retirement	4,178,000	4,178,000	4,177,765	235
Interest	2,349,000	2,349,000	2,309,084	39,916
Fiscal Charges	-	-	4,424	(4,424)
Capital Lease Principal	62,907	62,907	62,907	-
Capital Lease Interest	7,581	7,581	7,581	-
Miscellaneous	-	-	7,000	(7,000)
Total Expenditures	<u>6,597,488</u>	<u>6,597,488</u>	<u>6,568,761</u>	<u>28,727</u>
Deficiency of Revenues Under Expenditures	<u>(944,146)</u>	<u>(944,146)</u>	<u>(403,088)</u>	<u>541,058</u>
Other Financing Sources (Uses):				
Transfers In	70,488	70,488	85,816	15,328
Refunding Bond Proceeds	9,436,083	9,436,083	9,436,083	-
Transfers To Bond Refunding Agent	<u>(9,598,350)</u>	<u>(9,598,350)</u>	<u>(9,598,350)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(91,779)</u>	<u>(91,779)</u>	<u>(76,451)</u>	<u>15,328</u>
Net Change in Fund Balances	(1,035,925)	(1,035,925)	(479,539)	556,386
Fund Balances - Beginning	<u>6,787,153</u>	<u>6,787,153</u>	<u>6,787,153</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 5,751,228</u>	<u>5,751,228</u>	<u>6,307,614</u>	<u>556,386</u>

**CITY OF LINCOLN, NEBRASKA**  
**TAX SUPPORTED BONDS DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2003**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Intergovernmental	\$ 426,000	426,000	1,517,989	1,091,989
Investment Earnings	-	-	42,089	42,089
Total Revenues	<u>426,000</u>	<u>426,000</u>	<u>1,560,078</u>	<u>1,134,078</u>
Expenditures -- Debt Service:				
Principal Retirement	290,000	290,000	560,000	(270,000)
Interest	136,000	136,000	580,821	(444,821)
Fiscal Charges	-	-	950	(950)
Total Expenditures	<u>426,000</u>	<u>426,000</u>	<u>1,141,771</u>	<u>(715,771)</u>
Excess of Revenues Over Expenditures	-	-	418,307	418,307
Other Financing Uses:				
Transfers Out	<u>(500,000)</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>
Net Change in Fund Balances	(500,000)	(500,000)	(81,693)	418,307
Fund Balances - Beginning	<u>2,926,512</u>	<u>2,926,512</u>	<u>2,926,512</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 2,426,512</u>	<u>2,426,512</u>	<u>2,844,819</u>	<u>418,307</u>



**CITY OF LINCOLN, NEBRASKA**  
**COMMUNITY HEALTH PERMANENT ENDOWMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2003**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Intergovernmental	\$ -	-	22,500	22,500
Investment Earnings	2,023,236	2,023,236	2,467,547	444,311
Donations	-	-	25,725	25,725
Miscellaneous	-	-	11,559	11,559
Total Revenues	<u>2,023,236</u>	<u>2,023,236</u>	<u>2,527,331</u>	<u>504,095</u>
Expenditures -- Health and Welfare:				
Personal Services	181,144	181,144	168,190	12,954
Materials and Supplies	9,000	9,000	3,462	5,538
Other Services and Charges	333,092	333,092	255,619	77,473
Capital Outlay	-	-	5,709	(5,709)
Grants	<u>2,217,972</u>	<u>2,324,816</u>	<u>1,510,146</u>	<u>814,670</u>
Total Expenditures	<u>2,741,208</u>	<u>2,848,052</u>	<u>1,943,126</u>	<u>904,926</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(717,972)	(824,816)	584,205	1,409,021
Fund Balances - Beginning	<u>43,424,191</u>	<u>43,424,191</u>	<u>43,424,191</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 42,706,219</u>	<u>42,599,375</u>	<u>44,008,396</u>	<u>1,409,021</u>

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